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Executive Secretary
Iowa Utilities Board
1375 East Court Avenue, Room 69
Des Moines, Iowa 50319-0069

**Re: Black Hills Energy
Prepared Direct Testimony
In re: Black Hills/Iowa Gas Utility Company, LLC, d/b/a Black Hills Energy
Docket No. SPU-2015-0039 (TF-2015-0352)**

Dear Executive Secretary:

Black Hills Energy hereby submits Prepared Direct Testimony and Exhibit of Tracy L. Peterson, Affidavit of Tracy L. Peterson, Prepared Direct Testimony of Robert J. Amdor, and Affidavit of Robert J. Amdor in the above-referenced docket.

Very truly yours,

/s/ Haley R. Van Loon

Haley R. Van Loon

ATTORNEY FOR BLACK HILLS ENERGY